

Appeal Number:	681535283622/285NV17/29
Appellant:	Mr Michael Eddershaw
Appeal Property:	Former Hone and Jones, Hadfield Road, Cardiff, CF11 8AQ
Matter Appealed Against:	2017 Non-Domestic Rating List
Hearing Date:	14 March 2025
Appearances:	Mrs M O'Connor (on behalf of the respondent, Valuation Officer)
Decision and its date:	Appeal Allowed – 25 March 2025
Tribunal Members:	Mr K Curry (Chairperson), Mr S Hennah and Mr G Nechvatal
Tribunal Clerk(s):	Mr S Kember and Mrs S Gwilliam

Introduction - Issues in Dispute

1. This appeal was made via a proposal dated 21 April 2021 which challenged the entry of the appeal property in the 2017 Non-Domestic Rating List. The appellant sought a reduction in the Rateable Value (RV) to £1 from £126,000, effective 8 March 2021. The grounds of appeal as contained in the proposal are replicated as follows:

“A) The building is subject to a major scheme of repair including making the roof watertight; stabilising and levelling the floor which is subsiding. B) During the course of these works the building is incapable of beneficial occupation. C) The assessment should be reduced to £1 RV effective from Monday 8th March 2021.”

Legislation & Case Law

- Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005

Evidence and Submissions

2. Mrs O'Connor explained that she had reached an agreement with the appellant's agent, Cooke & Arkwright, for a temporary reduction in the RV to £0 for the period 8 March 2021 to 26 December 2021. Thereafter the pre-existing level of RV £126,000 will be reinstated with effect from the 27 December 2021. A copy of the application signed by both parties was provided to the Tribunal.

3. The parties sought an Order from the Tribunal under Regulation 34(6) of the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005 to confirm the temporary allowance.

Decision & Reasons

4. The Tribunal was aware of its powers to give effect to the agreement and having considered all the evidence, it decided to confirm the agreement reached by both parties.

Accordingly, the Tribunal orders that the entry in the 2017 Non-Domestic Rating List for Mr Michael Eddershaw, Showroom and Premises, Former Hone and Jones, Hadfield Road, Cardiff, CF11 8AQ, be amended to alter the Rateable Value to £0 for the period 8 March 2021 to 26 December 2021 and reinstated at £126,000 with effect from 27 December 2021.

5. In view of the foregoing, the appeal was allowed.